

**701—63.20(452A) Delegation to audit and examine.** Pursuant to statutory authority, the director of revenue delegates to the directors of the audit division and the field services division, the power to examine returns and records, make audits, and determine the correct amount of tax due, subject to review by or appeal to the director of revenue . The power so delegated may further be delegated by the directors of the divisions to auditors, clerks, and employees of the divisions.

This rule is intended to implement Iowa Code sections 452A.62 and 452A.76.